

# WISCONSIN COMBINED CIGARETTE USE TAX AND SALES AND USE TAX RETURN

Due Date:

This report is due on or before 15 days from the date on which you acquire cigarettes for use in Wisconsin without paying the Wisconsin excise tax.

Make your check payable and mail to:

Wisconsin Department of Revenue

MS 5-107

PO Box 8900

Madison WI 53708-8900

(608) 266-8970

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

PLEASE PRINT OR TYPE

|   |   |   |
|---|---|---|
| 1. Name of Individual, Partnership, or Corporation                  | 2. Federal Employer ID No. (FEIN) AND/OR Social Security No. (SSN) (if you are an individual or sole proprietor)<br>_____-_____-_____-   _____-_____-_____- |   |
| 3. Mailing Address, Street or PO Box                                | 4. Wisconsin County of Business Location (or home if individual)  |   |
| 5. City   | 6. State  | 7. Zip Code   |
| 8. Type of Organization (check one)      Indicate Date Incorporated |   |   |
| <input type="checkbox"/> Individual                                 | <input type="checkbox"/> Wisconsin corporation  | <input type="checkbox"/> Other: Describe Below: _____ |
| <input type="checkbox"/> Partnership                                | <input type="checkbox"/> Out-of-state corporation   | _____   |

## Section A: Schedule of Cigarette Purchases (attach additional sheet(s) if needed)

| Name and Address of Seller<br>From Whom Purchased | Date<br>Purchased | # of Cartons<br>Purchased | Brands<br>Purchased | Purchase Price<br>Per Invoice |
|---|-------------------|---------------------------|---------------------|-------------------------------|
|   |                   |                           |                     |                               |
|   |                   |                           |                     |                               |
|   |                   |                           |                     |                               |

## Section B: Computation of Cigarette Use Tax and Sales or Use Tax

|  |    |           |    |
|--|----|-----------|----|
| 1. Total number of cartons purchased (from Section A above) . . . . .                      | 1  |           |    |
| 2. Tax rate per carton . . . . .   | 2  | X \$25.20 |    |
| 3. Wisconsin cigarette tax (multiply line 1 by line 2) . . . . .                           | 3  | \$        |    |
| 4. Interest (see instructions) . . . . .   | 4  | \$        |    |
| 5. Total Wisconsin cigarette tax and interest (add lines 3 and 4) . . . . .                | 5  |           | \$ |
| 6. Total purchase price (from Section A above) . . . . .                                   | 6  | \$        |    |
| 7. Cigarette tax (from line 3 above) . . . . .   | 7  | \$        |    |
| 8. Amount subject to sales or use tax (add lines 6 and 7) . . . . .                        | 8  | \$        |    |
| 9. Tax rate (from Table 1 on reverse side) County _____ . . . . .                          | 9  | X _____ % |    |
| 10. State, county and stadium sales or use tax (multiply line 8 by line 9) . . . . .       | 10 | \$        |    |
| 11. Late filing interest on sales or use tax (see instructions) . . . . .                  | 11 | \$        |    |
| 12. Late filing fee on sales or use tax (see instructions) . . . . .                       | 12 | \$        |    |
| 13. Total sales/use tax, interest and late filing fee (add lines 10, 11, and 12) . . . . . | 13 |           |    |
| 14. <b>Total Amount Due</b> (add lines 5 and 13) . . . . . PAY WITH THIS RETURN →          | 14 |           | \$ |

I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.

|                |      |                                   |
|----------------|------|-----------------------------------|
| Your Signature | Date | Your Telephone Number<br>(      ) |
|----------------|------|-----------------------------------|

# INSTRUCTIONS

## SECTION A – Schedule of Cigarette Purchases

List all of your out-of-state cigarette purchases where the Wisconsin excise tax was not paid. Wisconsin cigarette excise tax paid is evidenced by the Wisconsin tax stamp affixed to each pack of cigarettes sold by valid licensed Wisconsin retailers and permitted wholesalers. Unstamped cigarettes, *including other state-stamped cigarettes*, are subject to the Wisconsin excise tax.

If additional space is needed, please attach a separate sheet.

## SECTION B – Computation of Cigarette Use Tax and Sales or Use Tax

**Line 1.** Number of Cartons Purchased – Enter the number of cartons you purchased where the Wisconsin cigarette excise tax was not paid.

**Line 4.** Late Filing Interest on Cigarette Tax – If you do not pay the tax by the due date, you are subject to interest at the rate of 1.5% per month on the tax on Line 3 from the due date to the date the return is filed. The Wisconsin cigarette excise tax is due on or before 15 days from the date on which the untaxed cigarettes were acquired. Calculate and enter the late filing interest on Line 3.

\$ \_\_\_\_\_ Line 3 x 0.015 divided by 30 (days in a month)  
x \_\_\_\_\_ number of days late = Late Interest

**Line 7.** Wisconsin cigarette tax is included in the amount subject to Wisconsin sales or use tax.

**Line 9.** Sales or Use Tax Rate – Print the name of your county and enter the corresponding sales or use tax percentage from Table 1, at right, on Line 9.

**Line 11.** Late Filing Interest on Sales or Use Tax – If you do not pay the tax by the due date (for individuals the due date is April 15th), you are subject to interest at the rate of 1.5% per month on the tax on Line 10 from the due date to the date the return is filed. Calculate and enter the interest due on Line 11.

\$ \_\_\_\_\_ Line 10 x 0.015 divided by 30 (days in a month)  
x \_\_\_\_\_ number of days late = Late Interest

**Line 12.** Late Filing Fee on Sales or Use Tax – Late returns filed after the due date may be subject to a \$20 late filing fee (for individuals, the due date is April 15th). Enter the late filing fee due on Line 12.

**Line 14.** Total Cigarette Use Tax and Sales or Use Tax Due – Add Lines 5 and 13. You may pay by check or money order made payable to the Wisconsin Department of Revenue.

**Sign and Date Your Return** – Sign and date your return in the area provided at the bottom of the return.

**Table 1 – Sales or Use Tax by County**

The following table lists (by county), the state, county, and baseball and football stadium sales or use tax rates on cigarettes that are stored, used, or consumed in Wisconsin and purchased from a seller who is not required to collect the 5% Wisconsin, 0.5% county, 0.1% baseball stadium, or 0.5% football stadium sales or use.

| County Name and Code       | Tax Rate | County Name and Code     | Tax Rate |
|----------------------------|----------|--------------------------|----------|
| Adams (1) . . . . .        | 5.5%     | Marathon (37) . . . .    | 5.5%     |
| Ashland (2) . . . . .      | 5.5%     | Marinette (38) . . . .   | 5.5%     |
| Barron (3) . . . . .       | 5.5%     | Marquette (39) . . . .   | 5.5%     |
| Bayfield (4) . . . . .     | 5.5%     | Menominee (72) . . . .   | 5.0%     |
| Brown (5) . . . . .        | 5.5%     | Milwaukee (40) . . . .   | 5.6%     |
| Buffalo (6) . . . . .      | 5.5%     | Monroe (41) . . . . .    | 5.5%     |
| Burnett (7) . . . . .      | 5.5%     | Oconto (42) . . . . .    | 5.5%     |
| Calumet (8) . . . . .      | 5.0%     | Oneida (43) . . . . .    | 5.5%     |
| Chippewa (9) . . . . .     | 5.5%     | Outagamie (44) . . . .   | 5.0%     |
| Clark (10) (eff 1/1/09)    | 5.5%     | Ozaukee (45) . . . . .   | 5.6%     |
| Columbia (11) . . . . .    | 5.5%     | Pepin (46) . . . . .     | 5.5%     |
| Crawford (12) . . . . .    | 5.5%     | Pierce (47) . . . . .    | 5.5%     |
| Dane (13) . . . . .        | 5.5%     | Polk (48) . . . . .      | 5.5%     |
| Dodge (14) . . . . .       | 5.5%     | Portage (49) . . . . .   | 5.5%     |
| Door (15) . . . . .        | 5.5%     | Price (50) . . . . .     | 5.5%     |
| Douglas (16) . . . . .     | 5.5%     | Racine (51) . . . . .    | 5.1%     |
| Dunn (17) . . . . .        | 5.5%     | Richland (52) . . . . .  | 5.5%     |
| Eau Claire (18) . . . . .  | 5.5%     | Rock (53) . . . . .      | 5.5%     |
| Florence (19) . . . . .    | 5.5%     | Rusk (54) . . . . .      | 5.5%     |
| Fond du Lac (20) . . . . . | 5.0%     | St. Croix (55) . . . . . | 5.5%     |
| Forest (21) . . . . .      | 5.5%     | Sauk (56) . . . . .      | 5.5%     |
| Grant (22) . . . . .       | 5.5%     | Sawyer (57) . . . . .    | 5.5%     |
| Green (23) . . . . .       | 5.5%     | Shawano (58) . . . . .   | 5.5%     |
| Green Lake (24) . . . . .  | 5.5%     | Sheboygan (59) . . . .   | 5.0%     |
| Iowa (25) . . . . .        | 5.5%     | Taylor (60) . . . . .    | 5.5%     |
| Iron (26) . . . . .        | 5.5%     | Trempealeau (61) . . . . | 5.5%     |
| Jackson (27) . . . . .     | 5.5%     | Vernon (62) . . . . .    | 5.5%     |
| Jefferson (28) . . . . .   | 5.5%     | Vilas (63) . . . . .     | 5.5%     |
| Juneau (29) . . . . .      | 5.5%     | Walworth (64) . . . . .  | 5.5%     |
| Kenosha (30) . . . . .     | 5.5%     | Washburn (65) . . . . .  | 5.5%     |
| Kewaunee (31) . . . . .    | 5.0%     | Washington (66) . . . .  | 5.6%     |
| La Crosse (32) . . . . .   | 5.5%     | Waukesha (67) . . . . .  | 5.1%     |
| Lafayette (33) . . . . .   | 5.5%     | Waupaca (68) . . . . .   | 5.5%     |
| Langlade (34) . . . . .    | 5.5%     | Waushara (69) . . . . .  | 5.5%     |
| Lincoln (35) . . . . .     | 5.5%     | Winnebago (70) . . . .   | 5.0%     |
| Manitowoc (36) . . . . .   | 5.0%     | Wood (71) . . . . .      | 5.5%     |